(Start Belt #8)

to get to another county in the district.

SENATOR BURBACH: Senator Syas.

SENATOR SYAS: I think you had better consult the Attorney General myself.

SENATOR BURBACH: Well, I'll do so, Senator Syas, if this is a problem. I know when the bill was originally drafted it said Douglas and Lancaster County and I'll tell you why. I'll tell you why this creates a problem. If you'll recall, there are five districts and then Lancaster County is by itself with only about the (inaudible) of the districts. When we have pay scales for county officials, we have districts under 3,000, then we have the counties over--from 3,000 to 6,000 or to 9,000, whatever the figure may be and then the next we have Lancaster by itself and Douglas by itself. You could not have a rotation of the members of the Board by having Lancaster alone because it calls for a commissioner and assistant. It says in the bill "they shall be rotated". With one county, this is impossible. In the case of Douglas County, you only have the one man serving all the time. This is why we put in two counties. Senator Keyes insisted that Sarpy County be added to these counties and that is why we have the three, Senator Syas. I know that they are not contiguous but we are talking about class of the counties and putting them together.

SENATOR SYAS: No, the classes of the counties are not together. Sarpy and Douglas County are two different classifications of county and so is—so is Sarpy. I'm saying that, again, Senator Burbach, that you're giving one-half of the state people about one-sixth of the clout and I don't think that'll stand up in any court and if someone takes it there. And, of course, I was rather amazed that a couple of Omaha, Douglas county, Senators voted to put this bill out in that manner.

SPEAKER: The chair recognizes Senator Cal Carsten, then Senator Skarda.

SENATOR CAL CARSTEN: Mr. President, members of the Legislature, I believe had Senator Syas been in the hearing and heard the testimony and had he sat on the committee in our Executive session his attitude would have been different than it is today. I don't believe there was any intention. In fact, I'm satisfied there was never any intention to ostrasize Omaha, Lincoln, or Sarpy county. This seemed to be the general collective attitude of those that testified that would be acceptable. Now, I would like to speak to-the provisions in this bill, I am-what it is intended to do. The committee did look at several states that apparently, as far as our judgement went, were doing a tremendous job in tax equalization and we went into depth as to how they accomplished it and it did seem to us that we are recommending to this Legislature and the state of Nebraska means by which we may down the road be more -- in a better position to equalize our tax load. This is the basis for this, this legislation, and we did work on it at a great, great length. We believe that it is the best that we have looked at and that would be best suited to the state of Nebraska. We believe that these manuals are, indeed, most helpful and that there will be a constant updating of them so that every tax levying body will be up-to-date on the operations that they proceed with. you.

SPEAKER: The chair recognizes Senator Skarda, then Senator Whitney. We are still debating the--LB 132.

SENATOR SKARDA: Mr. President, members of the body, we've fought equalization as long as I've been in this Legislature.